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CALIFORNIA TAX FORMS AND RELATED FEDERAL FORMS

CALIFORNIA FORM NUMBER	TITLE OR DESCRIPTION OF CALIFORNIA FORMS	COMPARABLE FEDERAL FORM	FED. FORM MAY BE USED See *Explanation of Notes
541-A 541-B FTB 3885F 541-ES	Trust Accumulation of Charitable Amounts Charitable Remainder Trust Depreciation and Amortization — Fiduciaries Estimated Tax for Fiduciaries	1041-A 5227 4562 1041-ES	No No No No
565 Sch D (565) Sch K-1 (565) Sch K-1 NR (565) FTB 3885P	Partnership Return of Income Capital Gain or Loss Partner's Share of Income, Deductions, Credits, etc. Nonresident Partner's Share of Income, Deductions, Credits, etc. Depreciation and Amortization — Partnerships	1065 Sch D (1065) Sch K-1 (1065) None 4562	No No No — No
568 Sch D (568) Sch K-1 (568) Sch K-1 NR (568) FTB 3885L 570 587 588 590 590-P 590-RE 592 592-A 592-B 597	Limited Liability Company Return of Income Capital Gain or Loss Member's Share of Income, Deductions, Credits, etc. Nonresident Member's Share of Income, Deductions, Credits, etc. Depreciation and Amortization Nonadmitted Insurance Tax Return Nonresident Income Allocation Worksheet Nonresident Withholding Waiver Request (Non-Real Estate) Nonresident Withholding Exemption Certificate Nonresident Withholding Exemption Certificate for Partners and Members Nonresident Withholding Exemption Certificate for Real Estate Sales Nonresident Withholding Annual Return Nonresident Withholding Remittance Statement Nonresident Withholding Tax Statement Nonresident Withholding Tax Statement for Real Estate Sales	None 1065 Sch K-1 (1065) None 4562 None None None None 1078 None None None 1042, 8804 8813 1042S, 8805 8288, 8288-A 8288-B None None	— No No — No — — — No — — — No No No No No — —
597-A 597-B 597-C	Nonresident Withholding Waiver Request for Real Estate Sales Nonresident Withholding Exchange Affidavit Nonresident Withholding Installment Sale Agreement	8288-B None None	No — —
FTB 3500 FTB 3501 FTB 3507 FTB 3509 FTB 3510 FTB 3516 (Side 1) FTB 3516 (Side 2) FTB 3518 FTB 3519 FTB 3520 FTB 3521 FTB 3522 FTB 3523 FTB 3524 FTB 3525 FTB 3526 FTB 3527 FTB 3536 FTB 3537 FTB 3538 FTB 3539 FTB 3540 FTB 3545-B FTB 3553 FTB 3555 FTB 3557 FTB 3561 FTB 3563 FTB 3570 FTB 3571 FTB 3572 FTB 3576 FTB 3580 FTB 3595 FTB 3596 FTB 3601 FTB 3602	Exemption Application Employer Child Care Program/Contribution Credit Prison Inmate Labor Credit Political or Legislative Activities by 23701d Organizations Credit for Prior Year Alternative Minimum Tax — Individuals or Fiduciaries Request for Copy of Personal Income Tax or Fiduciary Return Request for Copy of Bank & Corporation or Partnership Return Employer Ridesharing Credits Payment Voucher for Automatic Extension for Individuals Power of Attorney Low-Income Housing Credit Limited Liability Company Tax Voucher Research Credit Jobs Credit Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc. Investment Interest Expense Deduction Recycling Equipment Credit Limit on Alternative Minimum Tax for Children Under Age 14 Payment Voucher for Automatic Extension for Limited Liability Companies Payment Voucher for Automatic Extension for Limited Partnerships and REMICs Payment Voucher for Automatic Extension for Corporations and Exempt Organizations Credit Carryover Summary TAX NEWS/Package X Order Form Enterprise Zone Employee Credit Assumption of Tax Liability/Request for Tax Clearance Certificate Supplemental Information Application for Certificate of Revivor Financial Statement — Individuals Payment Voucher for Automatic Extension for Fiduciaries Waiver Extending Statute of Limitations Request for Estate Income Tax Certificate Employee Ridesharing Credit Delinquent Penalty Waiver Request Application to Amortize Certified Pollution Control Facility Special Handling Required California Moving Expenses Transmittal of Information Returns Reported on Magnetic Media Transmittal of Annual 1099-MISC, Information For Tax Year ____	1023, 1024 None None None 8801 4506 4506 None None 2848 8586 None 6765 5884 4852 4952 None 6251 None None None None None None None None None 4571 None None 3903 4804 4804	No — — — No No No — — No No — No No No No — No — — — — — — — No No No — — — No No No

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FTB 3800	Tax Computation for Children with Investment Income	8615	No
FTB 3801	Passive Activity Loss Limitations	8582	No
FTB 3801-CR	Passive Activity Credit Limitations	8582-CR	No
FTB 3802	Corporate Passive Activity Loss and Credit Limitations	8810	No
FTB 3803	Parent's Election to Report Child's Interest and Dividends	8814	No
FTB 3805A	Information to Support Exemption Claimed for Dependent	None	—
FTB 3805E	Installment Sale Income	6252	No
FTB 3805P	Additional Tax Attributable to Qualified Retirement Plans (Including IRAs), Annuities and Modified Endowment Contracts	5329	No
FTB 3805Q	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations— Corporations	3621	No
FTB 3805V	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts	3621	No
FTB 3805Z	Enterprise Zone/Program Area Deduction and Credit Summary	None	—
FTB 3806	Los Angeles Revitalization Zone Deduction and Credit Summary	None	—
FTB 3832	Limited Liability Company's List of Members and Consents	None	—
FTB 3834	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	8697	No
FTB 3860	Financial Condition Statement — Individuals	None	—
FTB 3861	Financial Condition Statement — Corporations	None	—
FTB 4012	Publications Price List	None	—
FTB 4092	Magnetic Tape Filing Application — 1099 Information	4419	Yes
FTB 5805	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	2210	No
FTB 5805F	Underpayment of Estimated Tax by Farmers and Fishermen	2210F	No
FTB 5806	Underpayment of Estimated Tax by Corporations	2220	No
FTB 5870A	Tax on Accumulation Distribution of Trusts	4970	No
8453	California Individual Income Tax Declaration for Electronic Filing	8453	No
9000	Homeowner Assistance Claim	None	—
9000R	Renter Assistance Claim	None	—
9110	Rental Income	None	—

FEDERAL TAX FORMS AND RELATED CALIFORNIA FORMS

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SS-4 T(Timber) W-2 W-3 W-4 W-4P W-4S W-9	Application for Employer Identification Number Forest Industries Schedules Wage and Tax Statement Transmittal of Wage and Tax Statements Employee's Withholding Allowance Certificate Withholding Certificate for Pension or Annuity Payments Request for Federal Income Tax Withholding From Sick Pay Request for Taxpayer Identification Number and Certification	DE-1 None None DE-43 DE-4 DE-4P DE-4S None	No Yes Yes No 1 Yes Yes Yes Yes
56 433-D 851 872 875 907 926 941 941E 966 970 982	Notice Concerning Fiduciary Relationship Installment Agreement Affiliations Schedule Consent to Extend the Time to Assess Tax Acceptance of Examiner's Findings By a Partnership, Fiduciary, S Corporation or Interest Charge Domestic International Sales Corporation Agreement to Extend the Time to Bring Suit Return by a U.S. Transferor of Property to a Foreign Corporation, Foreign Estate or Trust, or Foreign Partnership Employer's Quarterly Federal Tax Return Quarterly Return of Withheld Federal Income Tax and Medicare Tax Corporate Dissolution or Liquidation Application to Use LIFO Inventory Method Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	None FTB 3561 Sch R-7 (100) FTB 3570 None None None DE-3DP DE-3DP None None None	Yes No No No Yes Yes Yes No 1 No 1 Yes Yes Yes
990 Sch A (990) 990-C 990EZ 990-PF 990-T 1023 1024	Return of Organization Exempt from Income Tax Organization Exempt Under (IRC 501(c)(3)) Farmers' Cooperative Association Income Tax Return Short Form Return of Organization Exempt From Tax Return of Private Foundation or Section 4947(a)(1) Trust Treated As a Private Foundation Exempt Organization Business Income Tax Return Application for Recognition of Exemption (IRC 501(c)(3)) Application for Recognition of Exemption (IRC 501(a))	199 199 100 199 199 109 FTB 3500 FTB 3500	No No No No No No No No
1040 Sch A (1040) Sch B (1040) Sch C (1040) Sch C-EZ (1040) Sch D (1040) Sch D-1 (1040) Sch E (1040) Sch F (1040) Sch R (1040) 1040A 1040-ES 1040EZ 1040NR 1040X	U.S. Individual Income Tax Return Itemized Deductions Interest and Dividend Income Profit or Loss From Business Net Profit From Business Capital Gains and Losses Continuation Sheet for Schedule D (Form 1040) Supplemental Income and Loss Profit or Loss From Farming Credit for the Elderly or the Disabled U.S. Individual Income Tax Return Estimated Tax for Individuals Income Tax Return for Single and Joint Filers With No Dependents U.S. Nonresident Alien Income Tax Return Amended U.S. Individual Income Tax Return	540 None None None None Sch D (540) None None None None N/A 540A 540-ES 540EZ 540NR 540X	No Yes Yes Yes Yes No No Yes Yes N/A No No No No No
1041 Sch D (1041) Sch H (1041) Sch J (1041) Sch K-1 (1041) 1041-ES 1041-A 1042 1042S	U.S. Fiduciary Income Tax Return Capital Gains and Losses Alternative Minimum Tax — Fiduciaries Trust Allocation of an Accumulation Distribution (Under Code Section 665) Beneficiary's Share of Income, Deductions, Credits, etc. Estimated Income Tax for Fiduciaries Trust Accumulation of Charitable Amounts Annual Withholding Tax Return for U.S. Source Income of Foreign Persons Foreign Person's U.S. Source	541 Sch D (541) Sch P (541) Sch J (541) Sch K-1 (541) 541-ES 541-A 592 592-B	No No No No No No No No No
1065 Sch D (1065) Sch K-1 (1065)	U.S. Partnership Return of Income Capital Gains and Losses Partner's Share of Income, Credits, Deductions, etc.	565 Sch D (565) Sch K-1 (565)	No No No
1078 1096 1098 1099-A	Certificate of Alien Claiming Residence in the United States Annual Summary and Transmittal of U.S. Information Returns Mortgage Interest Statement Acquisition of Abandonment of Secured Property	590 None None None	No Yes 2 Yes Yes

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1099-B 1099-DIV 1099-G 1099-INT 1099-MISC 1099-OID 1099-PATR 1099-R	Proceeds From Broker and Barter Exchange Transactions Dividends and Distributions Certain Government Payments Interest Income Miscellaneous Income Original Issue Discount Taxable Distributions Received From Cooperatives Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	None None None None None None None None	Yes Yes Yes Yes Yes Yes Yes Yes**
1120 Sch D (1120) 1120-A 1120F 1120-FSC 1120-H 1120-POL 1120-REIT 1120-RIC 1120S Sch D (1120S) Sch K-1 (1120S) 1120-W 1120X 1128	U.S. Corporation Income Tax Return Capital Gains and Losses U.S. Corporation Short-Form Income Tax Return U.S. Income Tax Return of Foreign Corporation U.S. Income Tax Return of Foreign Sales Corporation U.S. Income Tax Return for Homeowners Associations U.S. Income Tax Return for Certain Political Organizations U.S. Income Tax Return of Real Estate Investment Trusts U.S. Income Tax Return of Regulated Investment Companies U.S. Income Tax Return for an S Corporation Capital Gains and Losses and Built-In Gains Shareholder's Share of Income, Credits, Deductions, etc. Corporation Estimated Tax Amended U.S. Corporation Income Tax Return Application to Adopt, Change, or Retain a Tax Year	100 100 100 100 100 100 100 100 100 100S Sch D (100S) Sch K-1 (100S) 100-ES 100X None	No No No No No No No No No No No No No No Yes
1310 2106 2106-EZ 2119 2120 2210 2210F 2220 2350 2441 2553 2678 2688 2758 2848	Statement of Person Claiming Refund Due a Deceased Taxpayer Employee Business Expense Unreimbursed Employee Business Expenses Sale of Your Home Multiple Support Declaration Underpayment of Estimated Tax by Individuals and Fiduciaries Underpayment of Estimated Tax by Farmers and Fishermen Underpayment of Estimated Tax by Corporations Application for Extension of Time to File U.S. Income Tax Return Child and Dependent Care Expenses Election By a Small Business Corporation Employer Appointment of Agent Application for Additional Extension of Time to File U.S. Individual Income Tax Return Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns Power of Attorney and Declaration of Representative	None None None None None FTB 5805 FTB 5805F FTB 5806 N/A None FTB 3560 None N/A N/A FTB 3520	Yes Yes Yes Yes Yes No No No N/A No Yes Yes N/A N/A No
3115 3468 3621 3621 3903 4070 4137 4255 4419 4461 4466 4506 4562	Application for Change in Accounting Method Investment Credit Net Operating Loss Computation — Individuals Net Operating Loss Computation — Corporations Moving Expenses Employee's Report of Tips to Employer Social Security and Medicare Tax on Unreported Tip Income Recapture of Investment Credit Application for Filing Information Returns Magnetically/Electronically Application for Approval of Master or Prototype and Regional Prototype Defined Contribution Plan Corporation Application for Quick Refund of Overpayment of Estimated Tax Request for Copy of Tax Form Depreciation and Amortization	None N/A FTB 3805V FTB 3805Q FTB 3596 None N/A N/A FTB 4092 None N/A FTB 3516 FTB 3885, FTB 3885A, FTB 3885F, FTB 3885P	Yes N/A No No No Yes N/A N/A Yes Yes N/A No No No No
4571 4626 4669 4670 4684 4797	Explanation for Filing Return Late or Paying Tax Late Alternative Minimum Tax — Corporations Employee Wage Statement Request for Relief from Payment of Income Tax Withholding Casualties and Thefts Sales of Business Property	FTB 3576 Sch P (100) None None None Sch D-1	No No Yes Yes Yes No

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4804	Transmittal of Information Returns Reported Magnetically/Electronically	FTB 3601, FTB 3602	No
4835	Farm Rental Income and Expenses	None	Yes
4852	Substitute for Form W-2, Wage and Tax Statement or Form W-2P, Statement for Recipients of Annuities, Pensions, Retired Pay or IRA Payments	FTB 3525	No
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	N/A	N/A
4952	Investment Interest Expense Deduction	FTB 3526	No
4970	Tax on Accumulation Distribution of Trusts	FTB 5870A	No
4972	Tax on Lump-Sum Distributions	Sch G-1	No
5227	Split-Interest Trust Information Return	541-B	No
5329	Additional Taxes Attributable to Qualified Retirement Plans (including IRAs), Annuities, and Modified Endowment Contracts	FTB 3805P	No
5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	None	Yes
5498	Individual Retirement Arrangement Information	None	Yes
5500-C/R	Return/Report of Employee Benefit Plan	N/A	N/A
5754	Statement by Persons Receiving Gambling Winnings	None	Yes
5884	Jobs Credit	FTB 3524	No
6198	At-Risk Limitations	None	Yes
6251	Alternative Minimum Tax — Individuals	Sch P (540), Sch P (540NR)	No
		FTB 3536	No
6252	Installment Sale Income	FTB 3805E	No
6765	Credit for Increasing Research Activities	FTB 3523,	No
7004	Application for Automatic Extension of Time to File Corporation Income Tax Return	N/A	N/A
8275	Disclosure Statement	None	Yes
8275-R	Regulation Disclosure Statement	None	Yes
8288	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests	597	No
8288-A	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests	597	No
8288-B	Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests	597-A	No
8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	None	Yes
8582	Passive Activity Loss Limitations	FTB 3801	No
8582-CR	Passive Activity Credit Limitations	FTB 3801-CR	No
8586	Low-Income Housing Credit	FTB 3521	No
8615	Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200	FTB 3800	No
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	FTB 3834	No
8736	Application for Automatic Extension of Time to File Return for a U.S. Partnership, REMIC, or for Certain Trusts	N/A	N/A
8801	Credit for Prior Year Minimum Tax — Individuals and Fiduciaries	FTB 3510	No
8804	Annual Return for Partnership Withholding Tax (Section 1446)	592	No
8805	Foreign Partner's Information Statement of Section 1446 Withholding Tax	592-B	No
8810	Corporate Passive Activity Loss and Credit Limitations	FTB 3802	No
8813	Partnership Withholding Tax Payment (Section 1446)	592-A	No
8814	Parent's Election To Report Child's Interest and Dividends	FTB 3803	No
8824	Like-Kind Exchanges	None	Yes
8827	Credit for Prior Year Minimum Tax — Corporations	Sch P (100), Part III	No

*Explanation of Notes

Yes If there is no difference between California and federal amounts, a copy of the federal form may be used. If there is a difference between California and federal amounts, use the comparable California form. If there is no comparable California form, complete the federal form using California amounts and attach it to your California tax return.

No Comparable California form must be used.

N/A Federal form is not applicable to California.

****** For all plans except self-employment plans.

1 Employer reporting requirements were changed for calendar year 1995. During January 1995, employers are allowed to request a one year grace period before converting to the new reporting method. Employers who request and receive an exemption from the new reporting method should obtain this form.

2 Copies of paper information returns (1099 series, 1098 and 5498) filed with the Internal Revenue Service are not required to be filed with the Franchise Tax Board (FTB). However, if federal and California amounts differ, information returns may be attached to Form 1096 and filed with FTB.

Attaching your federal tax return to your California tax return.

Form 540A and Form 540EZ filers: **Never** attach your federal tax return to your Form 540A or Form 540EZ.

Form 540 filers: If you attached any federal forms or schedules other than Schedule A or B to your federal return, attach your federal return to Form 540. If you did not attach any federal forms or schedules other than Schedule A or B to your federal return, **do not** attach your federal return to Form 540.

Form 540NR filers: **Always** attach your federal tax return to your Form 540NR.